

Nickerson

NOTICE OF BUDGET HEARING

The governing body of
City of Nickerson

will meet on August 21, 2017 at 7:00 p.m. at Nickerson City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Nickerson City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate *
General	478,464	63.595	562,022	63.355	785,409	240,201	63.797
Debt Service	184,363	6.618	183,838	8.102	188,226	33,962	9.020
Library	19,200	5.122	20,000	5.057	32,049	18,763	4.983
Recreation	4,074	1.000	4,500	0.823	6,265	5,097	1.354
Special Highway	32,470		30,000		39,731		
Diversion							
Sewer	273,192		337,528		405,457		
Solid Waste	61,379		62,000		85,568		
Equipment Reserve Fund	53,545		55,000		92,237		
Capital Improvement Fund	1,569		10,000		178,930		
Cemetery Endowment	3,000				3,759		
Sewer Replacement					3,115		
Water	181,560		265,809		345,489		
Capital Impr. 1% Sales Tax	140,460		32,506		111,495		
Non-Budgeted Funds-A	87,845						
Totals	1,521,121	76.335	1,563,203	77.337	2,277,721	298,023	79.154
Less: Transfers	302,300		266,091		266,091		
Net Expenditure	1,218,821		1,297,112		2,011,630		
Total Tax Levied	284,257		288,117		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,723,811		3,725,493		3,765,100		
Outstanding Indebtedness, January 1,	2015		2016		2017		
G.O. Bonds	3,185,699		3,115,352		3,043,680		
Revenue Bonds	0		0		0		
Other	254,823		240,327		225,336		
Lease Purchase Principal	0		2,922		2,360		
Total	3,440,522		3,358,601		3,271,376		

*Tax rates are expressed in mills

Robin Schmitt

City Official Title: City Clerk

(Published in the Sterling Bulletin, Sterling, Rice County, Kansas, on July 20, 2017).

FILED

SEP 06 2017

Donna Patton
COUNTY CLERK

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RICE COUNTY, ss:

Daniel B. Marshall being first duly sworn, deposes and says:
That he is publisher of

THE STERLING KANSAS BULLETIN

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rice County, Kansas, with a general paid circulation on a weekly basis in Rice County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Sterling, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time only, being made as aforesaid on the 20th day of July, 2017.

FILED

SEP 06 2017


Donna Patton
COUNTY CLERK



Publisher

Subscribed and sworn to before me

this 21st day of July, 2017.



Notary Public



My commission expires July 5, 2020

2018

CERTIFICATE

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

City of Nickerson, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2018; and
 (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2018		2		
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	785,409	233,362 61.980
Debt Service	10-113	9	188,226	33,962 9.020
Library	12-1220	9	32,040	18,763 4.983
Recreation	19-2801	10	6,265	5,097 1.354
		10		
Special Highway		11	39,731	
Diversion		11		
Sewer		12	405,457	
Solid Waste		12	85,568	
Equipment Reserve Fund		13	92,237	
Capital Improvement Fund		13	178,930	
Cemetery Endowment		14	3,759	
Sewer Replacement		14	3,115	
Water		15	345,489	
Capital Impr. 1% Sales Tax Fund		16	111,495	
Non-Budgeted Funds-A		17		
Totals	xxxxx		2,277,721	291,184 77.337
Election Required - Review HB2088 Template.			No	County Clerk's Use Only
Budget Summary		18		3,765,100
Neighborhood Revitalization Rebate		19		Nov 1, 2017 Total Assessed Valuation

Assisted by:

D. Scot Loyd, CPA

Christina Henson, CPA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

123 S. Main

McPherson, KS 67460

Email:

scotloyd@sjhl.com, chenson@sjhl.com

Attest: 2017

County Clerk

Governing Body

75.983
 Rec 1.354
 77.337

James Jenkins
For Rec
For Rec
Amph Rank
Jane Jenkins

FILED

AUG 25 2017

Donna Patton
 COUNTY CLERK

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) In 2017 (From 2017 Budget - Certificate Page)	288,117	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	18,841	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	3,066	
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)		
3) Net Tax Levy (Base)		266,210

Percentage Adjustments

4) CPI Adjustment - 1.4%			3,727
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))			
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)		3,559	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	153,108		
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	150,346		
Increase in Total Personal Property Valuations (cannot be less than zero)		2,762	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)			
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		0	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)			
10) Total Assessed Value of Adjustments		6,321	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		3,765,100	
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.17%		
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			447
14) Total Percentage Adjustments			4,174

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	33,962	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	30,183	
Difference		3,779
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)		
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency In 2018 Budget

21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

Law Enforcement Expenses - 2107 Budget (Indexed by CPI)

Increased Law Enforcement Expense In 2018 Budget

22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

Fire Protection Expenses - 2107 Budget (Indexed by CPI)

Increased Fire Protection Expense

23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

Emergency Medical Expenses - 2107 Budget (Indexed by CPI)

Increased Emergency Medical Expense

Total Increased Tax Revenue Adjustment

3,779

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget

24a) Recreation Commission Levy 2018 Budget

24b) Other Governmental Levy 2018 Budget

25) **Total Levies on Behalf of Another Political or Governmental Subdivision**

23,860

26) **Total Computed Tax Levy**

298,023

Page 2b

City of Nickerson, Kansas

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	236,027	41,328	666	634	258	261
Debt Service	30,183	5,285	85	81	33	33
Library	18,841	3,299	53	51	21	21
Recreation	3,066	537	9	8	3	3
TOTAL	288,117	50,449	813	774	315	318

County Treas Motor Vehicle Estimate	<u>50,449</u>				
County Treas Recreational Vehicle Estimate		<u>813</u>			
County Treas 16/20M Vehicle Estimate			<u>774</u>		
County Treas Commercial Vehicle Tax Estimate				<u>315</u>	
County Treas Watercraft Tax Estimate					<u>318</u>

Motor Vehicle Factor	<u>0.17510</u>				
Recreational Vehicle Factor		<u>0.00282</u>			
16/20M Vehicle Factor			<u>0.00269</u>		
Commercial Vehicle Factor				<u>0.00109</u>	
Watercraft Factor					<u>0.00110</u>

See Accountant's Compilation Report and Summary of Significant Assumptions
Page No. 3

City of Nickerson, Kansas

2018

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012, A&B	1/26/2012	1/26/2052	2.52-3.75	2,943,000	2,803,680	1/1	1/1	105,138	38,048	103,711	39,475
Series 2012, C	10/1/2012	10/1/2022	9-2.80	416,000	240,000	4/1, 10/1	10/1	5,652	35,000	5,040	40,000
Total G.O. Bonds					3,043,680			110,790	73,048	108,751	79,475
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Loan	11/6/2008	8/1/2028	3.04	332,289	225,336	2/1, 8/1	2/1, 8/1	6,733	15,504	6,258	16,034
Total Other					225,336			6,733	15,504	6,258	16,034
Total Indebtedness					3,269,016			117,523	88,552	115,009	95,509

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2017	Payments Due 2017	Payments Due 2018
Kyocera Printers	6/16/2015	9/16/2020	22.98	5,069	2,360	687	688
Totals					2,360	687	688

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Accountant's Compilation Report and Summary of Significant Assumptions

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2018

Library found in: City of Nickerson, Kansas
Reno County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2017</u>	Proposed Year <u>2018</u>
Ad Valorem Tax	\$18,841	\$18,763
Delinquent Tax	\$592	\$592
Motor Vehicle Tax	\$3,241	\$3,299
Recreational Vehicle Tax	\$61	\$53
16/20M Vehicle Tax	\$20	\$51
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$22,755	\$22,758
Difference in Total Taxes:	\$3	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$3,725,493	\$3,765,100
Did Assessed Valuation Decrease?	No	
Levy Rate	5.057	4.983
Difference in Levy Rate:	(0.074)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Accountant's Compilation Report and Summary of Significant Assumptions

FUND PAGE 7
Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
General			
Unencumbered Cash Balance Jan 1	255,696	295,971	256,958
Receipts:			
Ad Valorem Tax	238,401	236,027	236,027
Delinquent Tax	18,852	4,373	4,373
Motor Vehicle Tax	21,012	40,245	41,328
Recreational Vehicle Tax	295	752	666
16/20M Vehicle Tax	147	247	634
Commercial Vehicle Tax	262	391	258
Watercraft Tax	0	268	261
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	130,533	135,000	135,000
Franchise Tax	76,006	77,000	77,000
Licenses and Permits	1,290	2,000	2,000
Dog License & Tags	392	1,000	1,000
Inspections	1,325	0	0
Building Permits	1,066	0	0
Fines and Forfeitures	0	4,000	4,000
EMS Runs	3,280	0	0
Charges for Services	0	1,000	1,000
Cemetery Services	1,175	3,000	3,000
Court Fines	250	0	0
Coping Fees	21	0	0
Reimbursed Expenses	1,897	5,000	5,000
Reimbursements	1,660	0	0
Cemetery Lot Sales	315	0	0
Community Center	4,914	0	0
Zoning Fees	125	0	0
Transfer from Capital Imp Fund 1%	7,506	7,506	14,369
Total Receipts	518,739	523,009	295,089
Resources Available:	774,435	818,980	552,047
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,548	5,200	5,200
Neighborhood Revitalization Rebate			0
Miscellaneous	6,267	0	0
Does miscellaneous exceed 10% Total Rec			

See Accountant's Compilation Report and Summary of Significant Assumptions

Page No. 8

City of Nickerson, Kansas

Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
General			
Resources Available:	774,435	818,980	557,047
Expenditures:			
General Administrative	102,434	161,775	298,176
Police	989	5,000	22,000
Maintenance	203,141	229,252	229,252
Court	100	4,990	4,990
EMT's	26,744	32,351	32,351
City Treasurer	223	3,360	3,360
Employee Benefits	106,188	91,558	96,850
Governing Body	2,052	5,200	5,200
Sub-Total detail page	441,871	535,478	692,179
Community Center	11,275	0	0
Planning Commission	14,951	15,000	15,000
Cemetery	367	0	0
Lease Purchase - PD Radios	0	857	857
Lease Purchase - Kyocera Printers	0	687	687
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2018 column)			66,686
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	478,464	562,022	785,409
Unencumbered Cash Balance Dec 31	295,971	256,958	=====
2016/2017/2018 Budget Authority Amount	784,649	770,222	785,409
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		785,409
	Tax Required		213,362
Delinquent Comp Rate:	0.0%		0
	Amount of 2017 Ad Valorem Tax		213,362

See Accountant's Compilation Report and Summary of Significant Assumptions

Page No. 8a

City of Nickerson, Kansas

2018

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
General Administrative			
Personal Services	51,751	48,795	48,795
Contractual	31,014	75,000	150,000
Commodities	18,493	14,980	14,980
Capital Outlay	1,176	25,000	84,401
Miscellaneous	0	0	0
Total	102,434	163,775	298,176
Police			
Personal Services	0	0	0
Contractual	989	5,000	22,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	989	5,000	22,000
Maintenance			
Personal Services	102,364	105,052	105,052
Contractual	13,686	62,025	62,025
Commodities	82,921	62,175	62,175
Capital Outlay	4,170	0	0
Total	203,141	229,252	229,252
Court			
Personal Services	0	0	0
Contractual	100	210	210
Commodities	0	4,780	4,780
Capital Outlay	0	0	0
Total	100	4,990	4,990
EMT's			
Personal Services	13,588	14,200	14,200
Contractual	9,090	12,231	12,231
Commodities	4,066	5,400	5,400
Capital Outlay	0	520	520
Total	26,744	32,351	32,351
City Treasurer			
Personal Services	223	3,280	3,280
Contractual	0	0	0
Commodities	0	80	80
Capital Outlay	0	0	0
Total	223	3,360	3,360
Employee Benefits			
Health Insurance	65,668	43,550	43,550
Unemployment	222	3,000	8,300
KPERS	22,111	22,500	22,500
FICA Match ER	18,187	22,500	22,500
Total	106,188	91,550	96,850
Governing Body			
Personal Services	2,052	4,990	4,990
Contractual	0	0	0
Commodities	0	210	210
Capital Outlay	0	0	0
Total	2,052	5,200	5,200
Community Center			
Contractual Services	4,361	0	0
Commodities	3,890	0	0
Building Improvements	3,494	0	0
Personal Services	(470)		
Total	11,275	0	0
Planning Commission			
Contractual Services	14,926	15,000	15,000
Commodities	25	0	0
Total	14,951	15,000	15,000
Page Total	468,097	550,478	707,179

(Note: Should agree with general sub-totals.)

See Accountant's Compilation Report and Summary of Significant Assumptions

City of Nickerson, Kansas

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Debt Service			
Unencumbered Cash Balance Jan 1	6,208	871	162
Receipts:			
Ad Valorem Tax	25,261	30,183	xxxxxxxxxxxxxxxx
Delinquent Tax	1,475	0	0
Motor Vehicle Tax	3,569	4,188	5,285
Recreational Vehicle Tax	53	78	85
16/20M Vehicle Tax	58	26	81
Commercial Vehicle Tax	25	41	33
Watercraft Tax	0	28	33
Transfer from Water	5,400	5,400	5,400
Transfer from Sewer	143,185	143,185	143,185
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	179,026	183,129	154,102
Resources Available:	185,234	184,000	154,264
Expenditures:			
Principal	71,672	73,048	79,425
Interest	112,691	110,790	108,751
Commission	0	0	50
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	184,363	183,838	188,226
Unencumbered Cash Balance Dec 31	871	162	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	184,413	183,838	188,226
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			188,226
Tax Required			33,962
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			33,962

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Library			
Unencumbered Cash Balance Jan 1	3,232	6,431	9,240
Receipts:			
Ad Valorem Tax	19,188	18,841	xxxxxxxxxxxxxxxx
Delinquent Tax	1,475	592	592
Motor Vehicle Tax	1,681	3,241	3,299
Recreational Vehicle Tax	23	61	53
16/20M Vehicle Tax	11	20	51
Commercial Vehicle Tax	21	32	21
Watercraft Tax	0	22	21
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,399	22,809	4,037
Resources Available:	25,631	29,240	13,277
Expenditures:			
Library Appropriations	19,200	20,000	32,040
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	19,200	20,000	32,040
Unencumbered Cash Balance Dec 31	6,431	9,240	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	24,395	28,863	32,040
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			32,040
Tax Required			18,763
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			18,763

FUND PAGE FOR FUNDS WITH A TAX Levy			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Recreation	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	852	1,183	508
Receipts:			
Ad Valorem Tax	3,749	3,066	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	316	100	100
Motor Vehicle Tax	328	633	537
Recreational Vehicle Tax	5	12	9
16/20M Vehicle Tax	3	4	8
Commercial Vehicle Tax	4	6	3
Watercraft Tax	0	4	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,405	3,825	660
Resources Available:	5,257	5,008	1,168
Expenditures:			
Recreation Commission Appropriation	4,000	4,500	6,000
Commodities	74	0	265
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	4,074	4,500	6,265
Unencumbered Cash Balance Dec 31	1,183	508	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	5,165	4,618	6,265
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,265
Tax Required			5,097
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			5,097

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0		0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2017 Ad Valorem Tax			

City of Nickerson, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	4,968	6,251	8,061
Receipts:			
State of Kansas Gas Tax	27,554	27,850	27,730
County Transfers Gas	6,199	3,960	3,940
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,753	31,810	31,670
Resources Available:	38,721	38,061	39,731
Expenditures:			
Contractual Services	6,000	5,000	5,000
Commodities	26,470	25,000	19,731
Cash Forward (2018 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,470	30,000	39,731
Unencumbered Cash Balance Dec 31	6,251	8,061	0
2016/2017/2018 Budget Authority Amount	37,016	30,968	39,731

Adopted Budget

Diversion	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount		0	0

See Accountant's Compilation Report and Summary of Significant Assumptions

City of Nickerson, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Sewer			
Unencumbered Cash Balance Jan 1	405,196	360,985	214,457
Receipts:			
Sewer Service Fees	183,981	191,000	191,000
Loan Proceeds	45,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	228,981	191,000	191,000
Resources Available:	634,177	551,985	405,457
Expenditures:			
Personal Services	23,333	25,000	25,000
Contracted Services	68,001	33,343	33,343
Commodities	26,307	15,000	15,000
Capital Outlay	1,970	0	2,000
Health Insurance	6,513	16,750	16,750
Unemployment Insurance	22	50	50
KPERS	2,194	2,500	2,500
Social Security	1,667	1,700	1,700
Transfer to Bond & Interest	143,185	143,185	143,185
Transfer to Equipment Fund	0	50,000	50,000
Transfer to Capital Improvement	0	50,000	50,000
Cash Forward (2018 column)			65,929
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	273,192	337,528	405,457
Unencumbered Cash Balance Dec 31	360,985	214,457	0
2016/2017/2018 Budget Authority Amount	477,649	337,528	405,457

Adopted Budget

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Solid Waste			
Unencumbered Cash Balance Jan 1	24,531	25,568	24,568
Receipts:			
Trash Service Fees	62,416	61,000	61,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	62,416	61,000	61,000
Resources Available:	86,947	86,568	85,568
Expenditures:			
Contractual Services	61,379	62,000	62,000
Cash Forward (2018 column)			23,568
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	61,379	62,000	85,568
Unencumbered Cash Balance Dec 31	25,568	24,568	0
2016/2017/2018 Budget Authority Amount	86,029	81,531	85,568

See Accountant's Compilation Report and Summary of Significant Assumptions

City of Nickerson, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Equipment Reserve Fund			
Unencumbered Cash Balance Jan 1	60,211	27,237	32,237
Receipts:			
Transfer from Sewer Fund	0	50,000	50,000
Transfer from Penalty Clearing Fund	10,571	0	0
Transfer from General Fund	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,571	60,000	60,000
Resources Available:	80,782	87,237	92,237
Expenditures:			
Capital Outlay	53,545	55,000	92,237
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	53,545	55,000	92,237
Unencumbered Cash Balance Dec 31	27,237	32,237	0
2016/2017/2018 Budget Authority Amount	80,146	131,211	92,237

Adopted Budget

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Capital Improvement Fund			
Unencumbered Cash Balance Jan 1	90,499	88,930	128,930
Receipts:			
Transfer from Sewer Fund	0	50,000	50,000
Transfer from Capital Imp. 1%	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	50,000	50,000
Resources Available:	90,499	138,930	178,930
Expenditures:			
Capital Outlay	1,569	10,000	178,930
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,569	10,000	178,930
Unencumbered Cash Balance Dec 31	88,930	128,930	0
2016/2017/2018 Budget Authority Amount	149,096	180,449	178,930

See Accountant's Compilation Report and Summary of Significant Assumptions

City of Nickerson, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Cemetery Endowment			
Unencumbered Cash Balance Jan 1	5,009	2,959	3,359
Receipts:			
Sale of Lots	950	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	950	400	400
Resources Available:	5,959	3,359	3,759
Expenditures:			
Contractual Services	3,000	0	3,759
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,000	0	3,759
Unencumbered Cash Balance Dec 31	2,959	3,359	0
2016/2017/2018 Budget Authority Amount	3,319	5,809	3,759

Adopted Budget

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Sewer Replacement			
Unencumbered Cash Balance Jan 1	3,115	3,115	3,115
Receipts:			
None			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	3,115	3,115	3,115
Expenditures:			
Payment of Easement	0	0	0
Contractual Services	0	0	3,115
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	3,115
Unencumbered Cash Balance Dec 31	3,115	3,115	0
2016/2017/2018 Budget Authority Amount	3,115	3,115	3,115

See Accountant's Compilation Report and Summary of Significant Assumptions

City of Nickerson, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	202,926	211,298	145,489
Receipts:			
Water Collections	178,024	200,000	200,000
Insurance Reimbursements	9,408	0	0
Sales Tax	2,500	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	189,932	200,000	200,000
Resources Available:	392,858	411,298	345,489
Expenditures:			
Personal Services	58,333	59,172	59,172
Contracted Services	31,435	80,000	80,000
Commodities	37,391	29,000	29,000
Capital Outlay	0	70,000	132,575
KDHE Loan Payment	23,012	22,237	22,292
Transfer to B&I	5,400	5,400	5,400
Health Insurance	16,281	0	6,700
Unemployment Insurance	55	0	50
KPERS	5,486	0	6,100
Social Security	4,167	0	4,200
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	181,560	265,809	345,489
Unencumbered Cash Balance Dec 31	211,298	145,489	0
2016/2017/2018 Budget Authority Amount	249,955	352,971	345,489

See Accountant's Compilation Report and Summary of Significant Assumptions

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Impr. 1% Sales Tax Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	67,850	1	39,495
Receipts:			
Sales Tax	72,611	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	72,611	72,000	72,000
Resources Available:	140,461	72,001	111,495
Expenditures:			
Contractual Services	639	0	0
Capital Outlay	6,677	25,000	97,126
Transfer to General Fund	7,506	7,506	14,369
Transfer to Capital Improvments Fund	0	0	0
Transfer to Community Center Fund	114,786	0	0
Transfer to Walking Trail Fund	10,852	0	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	140,460	32,506	111,495
Unencumbered Cash Balance Dec 31	1	39,495	0
2016/2017/2018 Budget Authority Amount	195,024	179,344	111,495

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Community Center Gra		0				0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total	
Cash Balance Jan 1	-114,786	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1	-114,786	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from Cap. Impr. 1%	114,786	Trf from Cap. Impr. 1%	10,852							
Federal Sources	5,000	Grant	39,933							
Total Receipts	119,786	Total Receipts	50785	Total Receipts	0	Total Receipts	0	Total Receipts	0	170,571
Resources Available:	5,000	Resources Available:	50,785	Resources Available:	0	Resources Available:	0	Resources Available:	0	55,785
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	5,000	Contractual Services	82,365							
		Commodities	480							
Total Expenditures	5,000	Total Expenditures	82,845	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	87,845
Cash Balance Dec 31	0	Cash Balance Dec 31	-32,060	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	-32,060
										**
										**

NOTICE OF BUDGET HEARING

The governing body of
City of Nickerson, Kansas
will meet on August 21, 2017 at 7:00 PM at Nickerson City Office for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Nickerson City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate *
General	478,464	63.595	562,022	63.355	785,409	233,362	61.980
Debt Service	184,363	6.618	183,838	8.102	188,226	33,962	9.020
Library	19,200	5.122	20,000	5.057	32,040	18,763	4.983
Recreation	4,074	1.000	4,500	0.823	6,265	5,097	1.354
Special Highway	32,470		30,000		39,731		
Diversion							
Sewer	273,192		337,528		405,457		
Solid Waste	61,379		62,000		85,568		
Equipment Reserve Fund	53,545		55,000		92,237		
Capital Improvement Fund	1,569		10,000		178,930		
Cemetery Endowment	3,000				3,759		
Sewer Replacement					3,115		
Water	181,560		265,809		345,489		
Capital Impr. 1% Sales Tax	140,460		32,506		111,495		
Non-Budgeted Funds-A	87,845						
Totals	1,521,121	76.335	1,563,203	77.337	2,277,721	291,184	77.337
Less: Transfers	302,300		266,091		272,954		
Net Expenditure	1,218,821		1,297,112		2,004,767		
Total Tax Levied	284,257		288,117		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	3,723,811		3,725,493		3,765,100		
Outstanding Indebtedness, January 1,	<u>2015</u>		<u>2016</u>		<u>2017</u>		
G.O. Bonds	3,185,699		3,115,352		3,043,680		
Revenue Bonds	0		0		0		
Other	254,823		240,327		225,336		
Lease Purchase Principal	0		2,922		2,360		
Total	3,440,522		3,358,601		3,271,376		

*Tax rates are expressed in mills

Robin Schmitt

City Official Title: City Clerk



SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

80
YEARS

More Than Just Numbers Since 1936

To Management of the City of Nickerson
15 N. Nickerson Street
Nickerson, Kansas 67561

Management is responsible for the accompanying projection of the City of Nickerson, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the City of Nickerson's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

The accompanying projection and this report are intended solely for the information and use of the City of Nickerson, the State of Kansas Department of Administration and the respective County Clerk in which the City of Nickerson resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll Janzen Hawk & Loyd, LLC

Swindoll, Janzen, Hawk and Loyd, LLC
Hutchinson, KS

July 17, 2017

sjhl.com

Hutchinson Office

200 N. Main • Hutchinson, KS 67504-2889
P: 888.414.0123 • F: 620.662.3350

McPherson Office

123 S. Main • McPherson, KS 67460
P: 888.241.1826 • F: 620.241.6926

Wichita Office

220 W. Douglas, Ste. 300 • Wichita, KS 67202
P: 316.265.5600 • F: 316.265.8021

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 17, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.